

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Budget Summary

Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Variance
Expenditures					
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operation Costs	(\$53,898,634)	\$4,973,917	(\$54,021,478)	(\$48,714,791)	\$5,306,687
Debt & Depreciation	(\$4,132,117)	\$0	(\$4,015,841)	(\$3,623,951)	\$391,890
Capital Outlay	\$4,273,857	\$0	\$4,723,530	\$3,966,850	(\$756,680)
Interdept. Charges	(\$8,189,535)	(\$8,189,535)	(\$9,225,924)	(\$10,035,761)	(\$809,837)
Total Expenditures	(\$61,946,429)	(\$3,215,618)	(\$62,539,713)	(\$58,407,653)	\$4,132,060
Revenues					
Direct Revenue	(\$55,606,736)	\$0	(\$56,775,706)	(\$56,183,938)	\$591,768
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$1,839,999	\$1,839,999	\$0	\$0	\$0
Total Revenues	(\$53,766,737)	\$1,839,999	(\$56,775,706)	(\$56,183,938)	\$591,768
Tax Levy	(\$8,179,692)	(\$5,055,617)	(\$5,764,007)	(\$2,223,715)	\$3,540,292
Personnel					
Full-Time Pos. (FTE)	0	0	0	0	0
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime \$	\$0	\$0	\$0	\$0	\$0

Department Mission: The non-departmental expenditure units represent expenditure allocations that are not under the management of, or related to a core function of any County department or office. Because these items are largely technical in nature, they have no strategic outcomes; and since they are not under the management of any departments, they have no activity data or performance measures.

Department Description: Three of the non-departmental expenditure units account for services that are not directly related to any single County department:

- The Appropriation for Contingencies is designed to (a) account for unanticipated emergencies or revenue shortfalls in the coming year (unallocated contingency) or (b) account for items that are anticipated to possibly occur but may not (allocated contingency).
- The Human Resources Payroll System allocates costs of the Countywide payroll and employee data system (Ceridian).
- Law Enforcement Grants include funds allocated to municipalities for the provision of emergency communications services and law enforcement activities in County parks through memoranda of understanding.
- The Litigation Reserve is a reserve account that can be utilized for unanticipated legal costs.
- Civil Air Patrol represents the County's contribution to this program, which operates out of Lawrence J. Timmerman General Aviation Airport.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
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The three other program areas, Offset to Internal Service Charges, Charges to Other County Departments, and Capital Outlay/Depreciation Contra represent technical adjustments that ensure the total County budget is not overstated, and ensure that costs for capital outlay and depreciation in proprietary fund departments.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
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Strategic Program Area 1: Appropriation for Contingencies

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$1,550,000	\$0	\$4,103,329	\$7,658,674	\$3,555,345
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$1,550,000	\$0	\$4,103,329	\$7,658,674	\$3,555,345
FTE Positions		0	0	0	0

Strategic Implementation:

The 2013 Adopted Budget included \$3,550,000 in the unallocated contingency account and \$553,329 in an allocated contingency to offset possible revenue deficits at the Zoo. The 2014 Budget alleviates the zoo revenue issue and transfers this funding to the unallocated contingency. Additional funding in the amount of \$241,215 is also provided to the unallocated contingency in 2014, for a total appropriation of \$4,344,544, an increase over 2013 of \$794,544. This appropriation represents 0.35 percent of total County operating expenditures. By comparison, Waukesha County's 2013 budget provides unallocated contingency fund representing approximately 0.5 percent of its total operating expenses.

The 2014 Budget provides \$3,314,130 in allocated contingency funding for four items.

- \$1,300,000 is provided to offset a possible revenue deficit in the Department of Administrative Services – Water Utility (Water Utility) due to difficulty in collecting payments for fire protection services, which are embedded in charges for water consumption, from major tenants at the County Grounds. This issue has been referred to the Office of Corporation Counsel for possible legal action. The 2014 budget for the Water Utility assumes these tenants will pay the charges in full.
- \$900,000 is provided to offset a possible revenue issue if the State of Wisconsin decides to vacate the office space it presently leases at the Marcia P. Coggs Health and Human Services Center. The 2014 budget for the Department of Administrative Services – Facilities Management and Information Management Services divisions assumes the State will pay \$2,761,453 for space rental and information technology services at the facility.
- \$376,000 is provided because the State Department of Children and Families recently issued a draft distribution formula that would not share the increased General Purpose Revenue Child Support funding provided in the 2013-2015 State Biennial Budget with Milwaukee County. The impact of this formula change on the Department of Child Support Services is estimated at \$376,000.
- \$400,000 is provided for critical maintenance work in the 911 communications/dispatch center, where required to keep the center operational. This center is in the Safety Building, and therefore the funds will be transferred to DAS-Facilities Management upon identification of need. Before engaging in any non-emergency repairs, the Director of Emergency Management will develop a long-term plan for the location and operation of these services.
- For at least the first quarter of 2014, $\frac{3}{4}$ of the Sheriff's appropriated funds for the Apprehension Unit shall be held in the Appropriation for Contingencies until further action is recommended by the Committee on Judiciary, Safety and General Services.

COUNTYWIDE NON-DEPT (1940) BUDGET

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UNIT NO. 1940
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Strategic Program Area 2: Offset to Internal Service Charges

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	(\$58,948,633)	\$0	(\$60,747,869)	(\$59,180,788)	\$1,567,081
Revenues	(\$58,948,633)	\$0	(\$60,747,869)	(\$59,180,788)	\$1,567,081
Tax Levy	\$0	\$0	\$0	\$0	\$0
FTE Positions		0	0	0	0

Strategic Implementation:

This program area reduces total County expenditures and revenues by the amount of charges from internal service fund departments to other County departments. Without this adjustment, total County expenditures and revenues would be overstated. Expenditures of (\$59,180,788) and revenue offsets of (\$59,180,788) reflect the charges from the following departments to other County departments.

Internal Service Revenue			
	2013 Budget	2014 Budget	2013/2014 Change
DAS-CBDP	\$ (158,236)	\$ (181,392)	\$ (23,156)
DAS-Risk Management	(7,738,664)	(7,006,480)	732,184
DAS-IMSD	(14,822,128)	(14,292,687)	529,441
DAS-Facilities Management	(25,224,113)	(24,705,366)	518,747
DAS-Water Utility	(271,858)	(272,745)	(887)
DOT-Airport	(397,220)	(399,400)	(2,180)
DOT-Highways	(1,746,388)	(1,684,569)	61,819
DOT-Fleet	(10,547,498)	(10,638,149)	(90,651)
Total	\$ (60,747,869)	\$ (59,180,788)	\$ 1,567,081

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
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Strategic Program Area 3: Charges to Other County Depts

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	(\$8,189,535)	(\$8,189,535)	(\$7,425,924)	(\$8,235,761)	(\$809,837)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	(\$8,189,535)	(\$8,189,535)	(\$7,425,924)	(\$8,235,761)	(\$809,837)
FTE Positions		0	0	0	0

Strategic Implementation:

This program area represents the offset to Central Service costs allocated to departments in order to show the full cost of operating a department. This allows the full cost to be truly reflected and departments receiving grant revenues, indirect revenues (internal service fund departments) or outside (direct) revenues can more easily be reimbursed for this cost. Since the charge is no longer abated in departmental budgets, a central abatement represented in this budget is necessary so that expenses are not overstated.

The Central Service Allocation amounts for the 2014 budget are prepared by the Office of the Comptroller. The 2014 Plan uses 2012 actual costs as its base and includes a carryover provision for the difference between the 2013 Plan and 2012 actual costs. Adding the 2013 carryover to the 2014 budget increases charges to those departments that were undercharged in 2013, and reduces charges to those departments that were overcharged in 2013.

The Central Service Allocation for 2014 reflects the prorated cost for the following services:

DESCRIPTION	2013 Budget	2014 Budget	2013/14 Change
Department of Audit	1,875,714	1,667,008	(208,705)
County-Wide External Audit	332,913	344,765	11,852
Personnel	1,763,119	1,883,448	120,329
Labor Relations	349,198	226,551	(122,647)
Procurement	619,415	692,843	73,428
Employee Fringe Benefits	637,117	570,991	(66,126)
DAS-Central Accounting	617,167	495,385	(121,782)
DAS-Budget	1,082,554	1,123,374	40,820
DAS-Accounts Payable	844,814	899,515	54,701
DAS-Payroll	445,266	422,352	(22,914)
Treasurer	707,792	678,808	(28,983)
Central Service Dept. costs	9,275,069	9,005,041	(270,028)
Carryforward	(1,212,030)	(769,280)	442,750
TOTAL	8,063,041	8,235,761	172,720

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

ALLOCATION SUMMARY				
		2013 Budget	2014 Budget	2013/2014 Change
1000	County Board	\$ 13,383	\$ 26,974	\$ 13,591
1011	County Executive	(19,442)	(1,607)	17,835
1019	DAS - Office for Persons with Disabilities	16,297	18,310	2,013
1021	Veteran's Services	4,054	5,606	1,552
1040	DAS - CBDP	(11,897)	(11,522)	375
1130	Corporation Counsel	24,387	28,587	4,200
1150	DAS - Risk Management	89,989	80,651	-9,338
1151	DAS - Fiscal Affairs	32,776	39,656	6,880
1160	DAS - Information Management Services	160,982	171,347	10,365
1192	DAS - Economic Development	24,362	13,031	(11,331)
1950	Employee Fringe Benefits	637,117	570,991	33,874
2000	Combined Court Related Operations	535,646	580,866	45,220
2430	Department of Child Support Services	107,129	108,277	1,148
2900	Alternatives to Incarceration	13,133	17,211	4,078
3010	Election Commission	11,274	16,054	4,780
3270	County Clerk	13,355	11,702	(1,653)
3400	Register of Deeds	12,658	18,266	5,608
3700	Office of the Comptroller	14,047	3,034	(11,013)
4000	Sheriff	1,147,225	632,736	(514,489)
4300	House of Correction	0	459,146	459,146
4500	District Attorney	120,254	131,735	11,481
4900	Medical Examiner	31,515	38,608	7,093
5040	Airport	488,848	519,042	30,194
5100	Highway Maintenance	147,799	159,436	11,637
5300	Fleet Management	105,084	184,786	79,702
5500	Water Utility	7,670	11,634	3,964
5600	Transit/Paratransit Systems	365,574	338,816	(26,758)
5700	DAS Facilities Management	357,543	317,808	(39,735)
5800	Director's Office	100,331	78,396	(21,935)
6300	DHHS - Behavioral Health Division	1,166,648	1,273,500	106,852
7900	Department on Aging	37,308	75,016	37,708
7990	Department of Family Care	731,571	767,793	36,222
8000	Dept of Health & Human Services	599,453	380,434	(219,019)
9000	Parks, Recreation & Culture	680,430	816,693	136,263
9500	Zoological Department	295,362	350,703	55,341
9910	UW Extension Service	1,176	2,045	869
	Total Charges to Other Organizational Units	\$ 8,063,041	\$ 8,235,761	\$ 172,720

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 4: Human Resource & Payroll System

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$1,839,999	\$1,457,184	\$0	\$0	\$0
Revenues	\$1,839,999	\$1,839,999	\$0	\$0	\$0
Tax Levy	\$0	(\$382,815)	\$0	\$0	\$0
FTE Positions	0	0	0	0	0

Strategic Implementation:

This program area contains an appropriation for Milwaukee County's fully hosted payroll, human resources, and benefits management system. In 2006, the County Board and County Executive established authority for a contract with Ceridian to implement this system (File No. 05-14 (a)(a)).

Under the Ceridian Human Resource and Payroll System, Milwaukee County employees use online self-service tools to report their time. Ceridian manages the detail of position history, organizational hierarchy, payroll calculations, applicant recruitment, and distribution of deposit notices and related reports. The system also automates employee benefits and recruitment functions.

The 2014 budget includes \$1,800,000 for Ceridian services which is crosscharged to all departments on a per-FTE basis and is unchanged from the 2013 Adopted Budget.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 5: Law Enforcement Grants

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$0	\$0	\$463,062	\$647,323	\$184,261
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$0	\$463,062	\$647,323	\$184,261
FTE Positions		0	0	0	0

Strategic Implementation:

Appropriations and tax levy are increased by \$184,261 from the 2013 Adopted Budget of \$463,062 to \$647,323. Of the total increase, \$9,261 is attributed to a 2% increase in service fees for the Milwaukee Police Department support of 911 Calls in the City of Milwaukee, per the terms of the three-year Memorandum of Understanding between the City of Milwaukee and County.

Funding of \$175,000 is provided to match an equal contribution for implementation and operating costs of the ShotSpotter system that will target firearm crimes in and near County Parks within the City of Milwaukee. The funding will provide equipment and monitoring services to expand the technology for up to seven miles of services in two areas within Milwaukee: the north side system will target an area including Clinton Rose, to Washington, Moody, Johnsons, Carver, Lindbergh, Tiefenthaler, Atkinson, Meaux, and Sherman parks, and the Lincoln Creek Parkway. On the South Side, the area of coverage will include Walker Square, Clarke, and Kosciuszko Parks. This system will provide a direct feed to the MPD, which will allow for more rapid response to and better investigation of gun crimes. The MPD will take responsibility for ongoing operating costs beginning in 2015, and will provide quarterly reports to the County Board's Committee on Judiciary, Safety and General Services beginning in 2014.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 6: Litigation Reserve

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$1,650,000	\$3,508,599	\$350,000	\$350,000	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$1,650,000	\$3,508,599	\$350,000	\$350,000	\$0
FTE Positions	0	0	0	0	0

Strategic Implementation:

The funding level for unanticipated legal costs remains unchanged from 2013 at \$350,000. 2012 actual expenses were significantly higher than average due to a one-time payment to the City of Wauwatosa due to a ruling in a property tax dispute of \$1,508,599, and a one-time payment related to litigation in the amount of \$2 million.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 7: Capital Outlay/Depreciation Contra

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$141,740	\$0	\$707,689	\$342,899	(\$364,790)
Revenues	\$3,341,897	\$0	\$3,972,163	\$2,996,850	(\$975,313)
Tax Levy	(\$3,200,157)	\$0	(\$3,264,474)	(\$2,653,951)	\$610,523
FTE Positions		0	0	0	0

Strategic Implementation:

Proprietary Fund departments include Enterprise Fund departments (e.g., General Mitchell International Airport) and Internal Service Fund departments (e.g., DAS-Information Management Services Division). Budgeting for Proprietary Fund departments in accordance with Generally Accepted Accounting Principles (GAAP) requires that Proprietary Funds expense the cost of fixed assets over the life of the asset through depreciation. Prior to 1997, fixed assets were defined as buildings and equipment with a cost in excess of \$500. In 1997, the definitions regarding fixed assets changed. The per unit cost for non-computer equipment must exceed \$2,500 and have a useful life greater than one year. Computer related equipment must exceed \$1,000 per unit to be considered a fixed asset.

Appropriations for depreciation are included in Proprietary Fund departmental budgets while appropriations for Capital Outlay - Fixed Assets, the original cost for the fixed asset, are excluded from those budgets. To ensure proper budgeting in accordance with GAAP, yet also ensure that these departments retain control over the purchase of fixed assets, Proprietary Fund departments reflect an appropriation for Capital Outlay - Fixed Assets and an offsetting credit appropriation.

However, the cost of Capital Outlay - Fixed Assets for Proprietary Fund Departments should be included in the property tax levy. In order to achieve this, all capital outlay costs for Proprietary Fund Departments are included in this non-departmental budget. The costs for depreciation should not be included in the tax levy, therefore, an offsetting contra account for all Proprietary Fund Departments' depreciation costs is included in this non-departmental budget. This budgetary procedure has no County-wide tax levy impact.

The following table depicts the capital outlay by department for 2014 compared to 2013, the amount of depreciation in 2014 compared to 2013 and finally, the combination of these two entries that determines the tax levy amount for this non-departmental budget.

Org.	Department Name	2013 Capital Outlay	2014 Capital Outlay	2013/2014 Change
1150	DAS-Risk Management	\$ 0	\$ 0	\$ 0
1160	DAS-IMSD	0	0	0
5040	Airport	3,813,530	2,916,850	(896,680)
5600	Transit/Paratransit	910,000	1,050,000	140,000
TOTAL		\$ 4,723,530	\$ 3,966,850	\$ (756,680)

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Org.	Department Name	2013 Depreciation Contra	2014 Depreciation Contra	2013/2014 Change
1150	DAS-Risk Management	\$ (2,234)	\$ (2,234)	\$ 0
1160	DAS-IMSD	(1,589,231)	(1,197,341)	391,890
5040	Airport	(3,745,250)	(1,601,250)	2,144,000
5600	Transit/Paratransit	(2,424,376)	(2,424,376)	0
TOTAL		\$ (7,761,091)	\$ (5,225,201)	\$ 2,535,890

Fund Type:	Org. Department Name	2014 Capital Outlay	2014 Depreciation Contra	2014 Net Total Contra
Internal Service	1150-DAS-Risk Management	\$ 0	\$ (2,234)	\$ (2,234)
Internal Service	1160-DAS-IMSD	0	(1,197,341)	(1,197,341)
Enterprise	5040-Airport	2,916,850	(1,601,250)	1,315,600
Enterprise	5600-Transit/Paratransit	1,050,000	(2,424,376)	(1,374,376)
SUBTOTAL		\$ 3,966,850	\$ (5,225,201)	\$ (1,258,351)

To accurately budget the effect of the Agreement between General Mitchell International Airport (GMIA) and the carriers serving GMIA, this non-departmental budget reflects the fact that the Airport Capital Reserve will be charged and the general fund balance will be credited for \$1,395,600 as a year-end closing entry for the year 2014. This entry includes \$1,601,250 for non-terminal depreciation offset by contributions from reserves of \$2,916,850 for capitalized operating items and \$80,000 for principal on non-terminal GMIA and Lawrence J. Timmerman Airport debt, resulting in the net credit of \$1,395,600.

EXPENDITURES/REVENUE SUMMARY			
	<u>Expenditure</u>	<u>Revenue</u>	<u>Tax Levy</u>
Capital Outlay-reflects appropriations for Proprietary Fund departments	\$ 3,966,850	\$	\$
Depreciation Contra-offsets depreciation cost in Proprietary Fund departments.	(5,225,201)		
Undistributed Charge			
<u>Airport Year-End Closing Entry</u>			
Airport non-terminal depreciation	1,601,250		
Contribution from Capital Improvement Reserves:			
Payment for Airport capitalized operating items		2,916,850	
Non-Terminal Project Principal		80,000	
TOTAL	\$ 342,899	\$ 2,996,850	\$ (2,653,951)

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 8: Civil Air Patrol

Service Provision: Non-Departmental

Strategic Outcome: Personal Safety

What We Do: Activity Data			
Activity Data	2012 Actual	2013 Budget	2014 Budget
Number of Meetings	360	350	350
Number of Organization Members	910	947	900

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$10,000	\$8,134	\$10,000	\$10,000	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$10,000	\$8,134	\$10,000	\$10,000	\$0
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Performances Measures have not been created for this service			

Strategic Implementation:

The Civil Air Patrol utilizes the County-owned hangar at Lawrence J. Timmerman Airport (LJT) and the second floor of the LJT Control tower. The County provides appropriations for the utility costs (heat, light, insurance and telephone) of these facilities. The 2014 Budget remains at the 2013 level of \$10,000 to support the Civil Air Patrol. These appropriations may be used for paint, repairs, materials and supplies to help keep the facilities in a well-maintained and safe condition. The Civil Air Patrol will continue to provide the following activities:

1. A national program of aerospace education for youth and adults.
2. Participation in disaster emergency services and Homeland Security exercises, nationally and locally.
3. Cooperation with, and support of, Civil Defense and American Red-Cross disaster and relief programs.
4. Participation in all search and rescue missions authorized by the United States Air Force and Coast Guard.
5. Flying shore patrol for the boating public as authorized by the United States Coast Guard.
6. Assisting the U.S. Customs Service and Drug Enforcement Administration by patrolling in aircraft to detect illegal drug activity and marijuana fields and reporting such activity to the U.S. Customs Service.
7. Assistance to Civil Authority, including airborne imagery and communications support.
8. Military commander support, including low level surveys, range assistance and low-slow intercept training.
9. Counter terrorism mission support, flown in cooperation with the Federal Bureau of Investigation (FBI).